

## **MINUTES**

### **MONTANA SENATE 61st LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chairman Jeff Essmann, on January 30, 2009 at  
8:00 A.M., in Room 405 Capitol.

#### **ROLL CALL**

**Members Present:**

Sen. Jeff Essmann, Chairman (R)  
Sen. Taylor Brown, Vice Chairman (R)  
Sen. Jerry W. Black (R)  
Sen. Gary Branae (D)  
Sen. Ron Erickson (D)  
Sen. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Bradley Hamlett (D)  
Sen. Christine Kaufmann (D)  
Sen. Bob Story Jr. (R)  
Sen. Bruce Tutvedt (R)

**Members Excused:** None.

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Debra Polhemus, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: SB 260, 1/21/2009

Executive Action: None

00:01:00 Chairman Essmann

**EXHIBIT(tas22a01)**

Relating to SB 280 heard in committee on January 28, 2009.

**HEARING ON SB 260**

**Opening Statement by Sponsor:**

00:01:27 Sen. Kim Gillan (D), SD 24, opened the hearing on SB 260, Revise tax on publicly traded partnerships.

**Proponents' Testimony:**

00:05:05 Lindsay Sander, National Association of Publicly Traded Partnerships (NAPTP)

**EXHIBIT(tas22a02)**

**EXHIBIT(tas22a03)**

00:14:08 Dave Galt, Executive Director, Montana Petroleum Association

**Opponents' Testimony:**

**EXHIBIT(tas22a04)**

Written testimony provided by David Ewer, Budget Director, Budget and Program Planning, Office of the Governor

00:14:50 Dan Bucks, Director, Department of Revenue (DOR)

**EXHIBIT(tas22a05)**

**EXHIBIT(tas22a06)**

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:34:53 Sen. Erickson  
00:35:27 Dan Bucks, DOR  
00:38:57 Sen. Story  
00:39:27 Lindsay Sander, NAPTP  
00:43:21 Sen. Tutvedt  
00:43:41 Lindsay Sander  
00:46:45 Sen. Story  
00:47:00 Lindsay Sander  
00:49:55 Chairman Essmann  
00:51:19 Sen. Story  
00:51:41 Lindsay Sander  
00:53:49 Sen. Erickson  
00:55:07 Sen. Story  
00:55:39 Chairman Essmann

**Closing by Sponsor:**

00:56:13 Sen. Gillan

**CONTINUATION OF HEARING ON SB 260**

Due to a previously-scheduled Tax Reappraisal Committee Meeting, the sponsor Sen. Gillan was granted the privilege of closing on SB 260 to attend the meeting. Also leaving at this time to attend the meeting are Sens. Gebhardt, Tutvedt, and Kaufmann. The remaining Tax Committee members were allowed to continue with questioning those who had provided testimony.

01:02:32 Chairman Essmann

01:02:59 Dan Bucks

01:07:41 Chairman Essmann

01:07:49 Dan Bucks

01:09:05 Chairman Essmann

01:09:34 Sen. Story

01:09:47 Lindsay Sander

01:11:51 Sen. Story

01:11:59 Lindsay Sander

01:19:30 Chairman Essmann

01:20:10 Sen. Story

01:21:36 Sen. Story left the hearing.

01:22:17 Lindsay Sander

01:26:26 Chairman Essmann

01:26:45 Sen. Erickson

01:27:19 Chairman Essmann

01:27:58 Sen. Erickson

01:28:31 Dan Bucks

01:34:08 Chairman Essmann

01:34:53 Dan Bucks

01:37:56 Sen. Erickson

01:39:00 Lindsay Sander

01:39:48 Sen. Hamlett

01:40:11 Lindsay Sander

01:40:26 Chairman Essmann

01:41:28 Dan Bucks

01:43:01 Chairman Essmann

**ADJOURNMENT**

Adjournment: 9:45 A.M.

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Debra Polhemus, Secretary

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Additional Documents:

**EXHIBIT ([tas22aad.pdf](#))**